

DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION

Tax Maps

Proposed new rules: N.J.A.C. 18:23A-1.1 through 18:23A-1.31, which expired on September 28, 2005.

Authorized by: Robert K. Thompson, Director, Division of Taxation

Authority: N.J.S.A. 54:1-15 and 54:50-1

Calendar Reference: See Summary below for explanation of exception to calendar requirement.

Proposal Number: PRN 2006

Submit comments by July 14, 2006 to:

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The agency proposal is as follows:

### Summary

Pursuant to Executive Order No. 66 (1978) and N.J.S.A. 52:14B-5.1c, N.J.A.C. 18:23A expired on September 28, 2005. The Division of Taxation has reviewed these new rules and has determined them to be necessary, reasonable, and proper for the purposes for which they are being proposed. They are proposed to carry out the statutory mandates of N.J.S.A. 54:1-15 and N.J.S.A. 54:50-1 et seq., by which the Division of Taxation has been granted:

“full control over the preparation, maintenance and revision of all tax maps however prepared, and may prescribe such rules as will insure the periodical revision and provide for the safekeeping of original maps either in the custody of the taxing district or by the county tax board as in any case may best serve the public convenience and insure the accuracy and safety of the maps, and the [Division] may direct the furnishing of duplicates by assessors and taxing officials.”

Accordingly, as the Division has sole discretion in determining the guidelines to be used in the drafting of tax maps, the rules have been designed to help insure clarity, consistency and conformity in their creation and use.

New rules proposed are as follows:

N.J.A.C. 18:23A-1.1 sets forth general guidelines to be followed in the drafting of tax maps. The rule requires tax maps to be drawn to scale and to indicate lots, condominium units, names of roads, streets, highways and tidal waters, adjoining counties and municipalities, rivers, streams, brooks, railroads, right-of-ways and easements. The rule allows other data may be shown by local assessors as long as it doesn't obscure map details and use of the maps. The rule further prescribes the nature of certain markings to be made on the maps and also requires the surveyor to certify that a new map was made under the surveyor's immediate supervision with the seal, signature, and license number of the New Jersey Licensed Land Surveyor who prepared the tax map. The rule also notes that a set of map drafts and other explanatory information entitled "Standards" is appended to the text and made a part of the rule. Finally, the rule governs the drafting of tax maps in electronic format and requires that a statement of method of preparation on each sheet of the electronic format specifying certain data.

N.J.A.C. 18:23A-1.2 reiterates that the Director, Division of Taxation has full control over the preparation, maintenance, and revision of all tax maps which must be approved by the Director. It requires all maps to be completed and thoroughly checked by the New Jersey licensed land surveyor preparing the tax map surveyor for compliance with the which must then be submitted to the Division for approval with any revisions or corrections to be made by the surveyor. The regulation permits the Division to reject any tax map which, in its opinion, has not been adequately checked for compliance with the regulation's requirements. The regulation further provides that the Director, Division of Taxation, will approve the map by placing the

Director's stamp on each mylar of the map that is to be made available to the municipality concerned.

N.J.A.C. 18:23A-1.3 requires a bonded company approved by the Director, Division of Taxation, to take aerial photographs where they are to be used in the preparation of a tax map. The regulation states what kind of camera is to be used and the control points used to insure the accuracy of the photographs.

N.J.A.C. 18:23A-1.4 requires all completed tax map sheets to be prepared on mylar of certain dimensions and borders.

N.J.A.C. 18:23A-1.5 requires that tax maps be drawn to certain scales relating to lot sizes, density and classification of the municipality, while large tracts may be detailed on the key map or separate detail sheets at scales to be agreed upon by the Division's Tax Map Inspection/Railroad Assessment Section, the municipality and the tax map maker.

N.J.A.C. 18:23A-1.6 sets forth the requirements for preparation of key maps or sheet to be prepared for each map and the data that is to be shown on each sheet. Additionally, each key sheet must contain a certification statement and seal of the New Jersey licensed land surveyor.

N.J.A.C. 18:23A-1.7 requires the detail sheets of a tax map to be laid out as systematically as possible to make the tax map easy to understand, using streets, roads, highways, streams and railroads, etc., as sheet limits unless it is impractical to do so.

N.J.A.C. 18:23A-1.8 sets forth the methodology for numbering tax map sheets

N.J.A.C. 18:23A-1.9 sets forth the methodology for numbering all blocks and the markings used in separating one block from another with no duplication of block numbers within a municipality. Furthermore, no alpha-numeric block numbers are to be allowed.

N.J.A.C. 18:23A-1.10 sets forth the methodology for numbering all lots and the markings used which are to be shown in smaller and lighter figures than used for block numbers used for block numbers.

N.J.A.C. 18:23A-1.11 requires all block and property lines to be shown by a solid line only, lighter and thinner than that used for streets, roads, and artificial block limits. The rule also sets forth standards for marking waterlines when used as a property lines.

N.J.A.C. 18:23A-1.12 sets forth the methodology for determining boundary lines of municipalities along with how boundary line disputes are to be resolved pursuant to statutory requirements.

N.J.A.C. 18:23A-1.13 requires boundaries of special districts for which a separate tax is assessed, to be shown on both the Key Sheet or Sheets and on those Detail Sheets affected, by conspicuous dashed lines.

N.J.A.C. 18:23A-1.14 requires deed width and depth dimensions of rectangular lots and all deed dimensions of irregular lots to be shown on properties assessed as lots and sets forth the methodology to be used in describing those dimensions. Scaled distances may be used where the deed distance is unknown and not determinable at a reasonable cost.

N.J.A.C. 18:23A-1.15 requires all dedicated streets, roads and highways to be named on Key and Detail Sheets and shown by a solid line, considerably heavier than the lines used to show lot lines.

N.J.A.C. 18:23A-1.16 provides the methodology for detailing rights-of-way and easements. Rights-of-way and easements of all public utilities are required to be shown with their widths and types set forth on the affected Detail Sheets.

N.J.A.C. 18:23A-1.17 requires tax maps to show all railroads with their correct names, categories and locations as shown on railroad valuation right-of-way maps of the Division and may be shown in the same manner as outlined under N.J.A.C. 18:23A-1.16(b)2.

N.J.A.C. 18:23A-1.18 provides the methodology for detailing all rivers and streams on tax maps including showing their proper names on the Key Sheets and Detail Sheets with dashed and triple dotted lines used to show rivers, streams and similar bodies of water. A single solid line, however, must be used to indicate a body of water that is also a property limit, as well as riparian grants, leases, and licenses.

N.J.A.C. 18:23A-1.19 provides that if required by the municipality, and subject to the prior approval of the Division, the tax map may show with a light dotted line the outlines of features that may have a material influence on land values, such as marshes, timberlands, active mines, quarries, clay pits and agricultural or farm lands.

N.J.A.C. 18:23A-1.20 sets forth the methodology for showing lots that are exempt and partially exempt from taxation. They must be marked with the word "exempted" and numbered sequentially in accordance with the appropriate lot and block numbers along with the reason for the exemption. Lots with partial exemptions must be indicated with dashed lines.

N.J.A.C. 18:23A-1.21 requires all tax map sheets to contain in the lower right-hand corner and within the borderlines, a title giving the name of the municipality, name of county, date of making, scale of the individual sheet, a “to show conditions as of (date)” statement and the name and address of the New Jersey Licensed Land Surveyor who made the tax map. A different location of the title may be allowed by the Division.

N.J.A.C. 18:23A-1.22 provides that the names of owners of acreage lots in rural townships may be shown on the mylars at the discretion of local authorities, but where the transfer of property is active and changes in ownership are frequent, the names of owners should be omitted.

N.J.A.C. 18:23A-1.23 sets forth the limits on survey errors for surveys where required on surveyed tax maps in locating ‘control points’ for aerial photographs.

N.J.A.C. 18:23A-1.24 requires supplementary field surveys to be made where property lines cannot be determined from deed descriptions or other available suitable information to ensure the proper location and size of all lots shown on the tax map.

N.J.A.C. 18:23A-1.25 requires tax map makers to make corrections as directed by the Division and establishes review and map inspection procedures.

N.J.A.C. 18:23A-1.26 provides that “outline maps” are only to be used by municipalities at the discretion of the Director, and then only as long as the other rule provisions pertaining to other types of tax maps, are applied.

N.J.A.C. 18:23A-1.27 expressly states that the “Director, Division of Taxation, has full control over the preparation, maintenance and revision of all tax maps in conformity with statutory law. The rule requires revision of tax maps whenever any land transfer occurs and sets forth how revisions are to be shown with new tax map sheets re-checked and re-stamped by the Division. The rule furthermore requires that the maintainer of a tax map must be a New Jersey licensed and surveyor.

N.J.A.C. 18:23A-1.28 sets forth the methodology for showing condominiums on tax maps and how lot numbers, acreage, condominium units are to be indicated.

N.J.A.C. 18:23A-1.29 requires that where applicable, a tax map must show flood hazard area boundaries as indicated on New Jersey Department of Environmental Protection Division of Water Resources Maps, as well as acreage and hazard limits, and sets out the methodology for doing so.

N.J.A.C. 18:23A-1.30 requires that where applicable the tax map must indicate areas of coastal wetlands, encroachments, solar rights, etc., areas in the same manner as indicated for flood hazard areas.

N.J.A.C. 18:23A-1.31 requires that air rights must be shown on tax when subject to assessment and taxation, and sets out the methodology for doing so.

Because the Division has provided a 60 day comment period on this notice of proposal, this notice is excepted from the rulemaking calendar requirement pursuant to N.J.A.C. 1:30-3.3(a)5.



### Social Impact

The tax map is one of the most important assessment records. Without such a map, it is almost impossible for the municipal tax assessor to be sure that he/she is assessing all of the taxable land within the municipality. In some cases, where maps have been drawn for the first time, substantial areas never before assessed have been located and placed on the tax rolls. Accordingly, the primary purpose and use of tax maps is to inform individual taxpayers, municipal tax assessors, tax collectors, title searchers and county and state officials, of the existence and location of real property that is subject or not subject to local taxation as the case may be. Tax maps are also used routinely by sellers and buyers of real estate, as well as lawyers and brokers who may represent them or otherwise be involved with real estate transactions. Municipalities and developers also use the maps in connection with planning and zoning that may pertain to new real estate developments. Just as importantly, the rules establish uniform standards so that interested persons do not have to learn different procedures and methodologies underlying the creation of tax maps for different municipalities.

### Economic Impact

The standardized tax maps required by the rules greatly simplify the purchase, development and sale of real estate by making clearly identifying taxable and non-taxable land their location within a municipality. This reduces the costs of real estate transfers, including title searching, municipal planning and legal and other related costs.

The rules have no adverse economic impact since they prescribe the work standards of officials engaged in the preparation of tax maps. On the other hand, the rules benefit local and county governments and taxpayers who will, no doubt, experience a lessened incidence of costly tax appeals as a result of the uniform standards and guidelines set forth herein.

#### Federal Standards Statement

The proposed rules do not contain requirements that exceed those imposed by federal law. The proposed rules represent policies of the State of New Jersey regarding implementation of N.J.S.A. 54:1-15 that are independent of federal requirements or standards. Accordingly, no federal standards analysis is required.

#### Jobs Impact

The proposed rules are not anticipated to have any impact on the generation or loss of jobs in New Jersey. The rules describe standards for preparation of tax maps but do not determine property values for businesses. However, the acceptance of common standards for the preparation of tax maps should help to avoid conflicts over property assessments, thus helping to contribute to a positive business climate in this State.

#### Agriculture Industry Impact

The proposed rules will have no adverse impact on the agriculture industry as they are concerned solely with the preparation of tax maps for purposes of assisting in the administration of local property tax laws.

### Regulatory Flexibility Analysis

The proposed rules do not impose tax compliance requirements on small businesses as the term is defined in the Regulatory Flexibility Act, N.J.S.A. 52:14B-6 et seq. The rules do not impose reporting or recordkeeping requirements or any annual compliance costs on small businesses. Professional services should not be necessary to comply with the rules. The rules apply to the preparation and maintenance of tax maps by municipalities and licensed land surveyors. These surveyors may operate as small businesses but they are trained in the preparation of tax maps and the rules do not relate to or establish any tax obligations. Any exemption for small businesses would not be in compliance with the applicable statutes.

### Smart Growth Impact

The proposed rules are not expected to have any adverse impact on the growth, development or redevelopment of the State's urban or suburban areas with regard to existing or proposed land use, protection of open space or transportation systems, but only implement statutory law and codify guidelines that have traditionally been used by the Division, municipal tax assessors and surveyors in the drafting of tax maps. Therefore, the readoption with amendments of the expired rules will not impact on the achievement of smart growth or implementation of the State Development and Redevelopment Plan.

Full text of the proposed rules follows:

18:23A-1.1 General provisions, scope, [and] tax map and standards defined

(a) In accordance with the provisions of Chapter 175, Laws of 1913 (N.J.S.A. 54:1-15), Chapter 263, Laws of 1936 (N.J.S.A. 54:50-1) and Chapter 92, Public Laws of 1948 (N.J.S.A. 52:18A-46), the Director, Division of Taxation, Department of the Treasury, has adopted these rules for the preparation of tax maps. The following general provisions apply:

1. Modifications of these rules may be desirable in some cases to meet special conditions and will be authorized upon application in writing to the Director if adequate reason is shown.

2. A tax map may be defined as a map or maps drawn to scale, indicating every lot of land and condominium unit identified by a block and lot number, except those areas allocated to roads, streets, highways and tidal waters outside riparian grants. In addition to the names of roads, streets, highways and tidal waters listed above, the names of the adjoining counties and adjoining municipalities, rivers, streams, brooks, railroads, right-of-ways and easements must be indicated in their proper locations on the tax map.

3 [2]. These rules are intended to cover the preparation and revision of all tax maps.

4. The term “Standards” as used in this regulation, refers to the “Standards” section in the “TAX MAPS, REGULATIONS AND STANDARDS” booklet published by the Division of Taxation, Tax Map Inspection/Railroad Assessment Section. The Standards are appended to and are a part of this rule.

5 [3]. Existing surveys, maps, and aerial photographs may be used in the preparation of tax maps, provided their accuracy is first tested and found to be within the limits herein specified.

6 [4]. Tax maps may show lots as shown on a filed plan of development indicating the development block and lot numbers as well as the tax map block and lot numbers.

7 [5]. Tax maps are made primarily for the use of the assessor and should contain the information necessary for his/her purposes. Other data desired by the local authorities, (such as house numbers shown on street area, opposite pertinent lot), may be added provided this is done without obscuring the details of the map and without interfering with its stated use.

8 [6]. The line work and lettering in all tax maps must [shall] be done with black [waterproof] ink.

9 [7]. [Freehand] Computer or mechanical lettering should [may] be used and should [but the style or type of lettering shall] be consistent throughout the map.

10 [8]. On each Key or Index Sheet the following statement must [shall] be shown:

“To show Conditions as of (date),” indicatingg[e] the date of the latest deed plotted on the map or the date of the latest revision. This date must match the date in the revision block.

11 [9]. A new map must have the following certification on the Key or Index Sheet: “I hereby certify that this map and any required survey have been made under my immediate supervision, and complies with the laws of the State of New Jersey.” The seal, signature, and license number of the New Jersey Licensed Land Surveyor preparing the tax map must be affixed under the [On a Key or Index Sheet, the following certification shall be made: “I hereby certify that this map and any required survey have been made under my immediate supervision, and comply with the laws of the State of New Jersey.” The seal, signature, and license number of

the New Jersey Licensed Land Surveyor preparing the tax map shall be affixed under the] above statement (See: New Jersey Attorney General's Formal Opinion 1959--No. 6, dated April 14, 1959). If a map has [there are] more than one Key or Index Sheet, the certification is to be [should be] made on the first Key or Index Sheet only. A signature stamp will not be accepted.

12 [10]. A previously approved tax map, currently revised and resubmitted for an approval must [will] have the following certification:

“I hereby certify that this map has been revised under my immediate supervision, and complies with the laws of the State of New Jersey.” The seal, signature, date and license number of the New Jersey Licensed Land Surveyor revising the tax map must [shall] be affixed under the above statement on the mylar.

13 [11]. Any map in an electronic format prepared for taxation purposes must on each sheet have a statement to indicate the method of preparation. It must contain whether it is digitized, scanned or drawn using Computer Aided Drafting/Design (CAD/D) and Coordinate Geometry (COGO). If the map is a copy it must also contain the name of the original preparer and date. The following statements are examples substituting the appropriate word in parentheses:

i. This sheet is a digitized copy of the tax map prepared by (name) and (date). The original approved map is on file in the (Engineers) or ( Assessors) or (Municipal Clerks) office.

ii. This sheet is a scanned copy of the tax map prepared by (name) and (date). The original approved map is on file in the (Engineers) or ( Assessors) or (Municipal Clerks) office.

iii. This map has been drawn using Computer Aided Drafting/Design (CAD/D).

iv. This map has been drawn using Computer Aided Drafting/Design (CAD/D) and Coordinate Geometry (COGO).

v. This map has been redrawn using Computer Aided Drafting/Design (CAD/D) based on the map prepared by (name) and (date).

(b) The Division of Taxation may grant modification to the above statements with prior written approval of the Division.

14. "Director" means the Director of the Division of Taxation.

15. "Division" means the Division of Taxation.

#### 18:23A-1.2 Approval of tax maps

(a) The law provides that the Director, Division of Taxation, "shall have full control over the preparation, maintenance, and revision of all tax maps however prepared." (See[:] Chapter 175, Laws of 1913 and N.J.S.A. 54:1-15[(6)], 54:50-1)

(b) No new map or set of maps shall be used for purposes of taxation until approved by the Director, Division of Taxation (Chapter 167, Laws of 1939; N.J.S.A. 54:1-15[.3]).

1. After the map[s] has [have] been completed and thoroughly checked by the surveyor [maker] for compliance with these rules the map shall be submitted to the Tax Map Inspection/Railroad Assessment [Engineering] Section for examination. Any revisions or corrections found to be necessary shall be made by the New Jersey Licensed Land Surveyor preparing [maker of] the tax map. The Section reserves the right to reject any tax map for



examination which, in its opinion, has not been adequately checked for compliance with these.

The review or approval of a tax map will be performed on a hard copy (prints and mylars) of the map. After the tax map has been formally approved (stamped), the municipality, in its discretion, may include it in its Geographic Information System for assessment purposes.

2. When the required revisions have been made, the tax map will be approved by the Director, Division of Taxation, and his official approval will be stamped on each mylar [tracing].

3. The Property Administration, Tax Map Inspection/Railroad Assessment [Engineering] Section will make a set of prints of each approved tax map to be retained in its file. The mylars [tracings] will then be made available to the municipality concerned.

4. The tax maps to be approved for revaluation purposes in accordance with Chapter 424, P.L. 1971, shall conform to these as far as lot and block numbering system is concerned and all lot and block details. However, the original tax map mylars [tracings] shall not be required to have the Director's official stamp.

#### 18:23A-1.3 Aerial photographs and surveys

(a) If aerial photographs[y] of the municipality are to be used as an aid in the preparation of a tax map, they shall be taken by a bonded company experienced in and equipped for the production of such aerial photographs and approved by the Director.

(b) Vertical aerial photography may be used to assist in the preparation of a tax map, if the basic map detail such as highways, roads, streets, railroads, streams, rivers, lakes, shore lines, and municipality boundary lines are plotted by a stereoscopic or radial line method to avoid the displacement or wrong location of such detail. The tracing of an individual photograph or enlargement of the basic map detail will not be considered sufficiently accurate.

(c) The aerial photography shall be taken with a precision certified mapping camera.

(d) Aerial prints shall not be from a flight flown more than three years prior to date of tax map compilation.

NOTE: Physical changes such as recent land developments, road alignments, etc., would not be shown on older prints or photographs.

(e) Aerial prints to be used as an aid in the preparation of a tax map should be from a flight flown when the trees are bare of foliage and the ground is bare of snow.

(f) Aerial prints shall be supplemented by sufficient control points to insure their accuracy. The control points shall be derived from the following sources:

1. United States Coast and Geodetic Survey monuments and points;
2. United States Geological Survey monuments and points;
3. New Jersey Geological Survey monuments and points;
4. Existing surveys of private and public property;
5. Existing highway and road surveys (State, County and Municipal);
6. Actual field surveys by a tax map maker, a New Jersey Licensed Land Surveyor, to ascertain the proper location of a lot.

#### 18:23A-1.4 Size of tax map sheets

All completed tax map sheets shall be prepared on mylar [high-grade tracing cloth, film base material or polyester type plastic material], 36 inches long by 24 inches wide. Each sheet shall have a border with margins of one inch around the upper, lower and right sides, and a three inch margin on the left side (See Standards, Page [53] \_\_\_\_).

#### 18:23A-1.5 Scales

(a) Maps shall be drawn to the following scales, depending on lot sizes, density and classification of the municipality:

1. City and urban districts must use: 1 inch = 50 feet and 1 inch = 100 feet; however, large parcels of land such as airports or industrial tracts should be detailed at a scale not to exceed [of] 1 inch = 200 feet. Example: No parcel of land over 15 acres should be detailed at a scale of 1 inch = 50 feet.

2. Rural districts--1 inch = 200 feet and 1 inch = 400 feet;

3. Large tracts, such as Federal, State, county, municipal and airfields, may be detailed on the key map or separate detail sheets at scales to be agreed upon by the Tax Map Inspection/Railroad Assessment [Engineering] Section, the municipality and the tax map maker.

(b) The same scale shall be used on all detail sheets throughout the taxing district, but where special conditions require the use of more than one scale, this shall be done as indicated in (a) above.

(c) On tax map sheets with large parcels [a supplemental sheet, or sheets, drawn to a larger scale may be used to show properties in a minor settlement or development] that cannot be clearly shown on a smaller scale, a supplemental sheet(s), drawn to a larger scale may be used to show properties in a minor settlement or development. If space allows, a small development also may be detailed as an inset.

#### 18:23A-1.6 Key map or sheet

(a) A Key Sheet shall be prepared for each map to a small scale which shall show the following data (See Standards, Page [54] \_\_\_\_):

1. The boundary lines of the entire municipality, including bearings and distances when available;
2. The names and limits of all adjacent municipalities and counties;
3. All streets, roads, highways, main streams, lakes, local settlements, right-of-ways of major public utilities [rights-of-way], airports, large bodies of water and railroads with their proper names;
4. The limits of special taxing districts within the municipality;
5. The outline and number of each detail sheet;
6. The outline and number of each block;
7. The meridian, true and magnetic, including declination on key sheet only;
8. Legend (See Standards, Page [54] \_\_\_\_);
9. Title block (See Standards, Page [53] \_\_\_\_);

10. [Statement as follows: "To show conditions as of date");] Revision block (See Standards, Pages     and     ). Revision block must be shown on Key or Index Sheet and must contain the name and license number of the N. J. Licensed Surveyor who made the revisions, the date and revised detail sheet numbers.

11. [The certification and seal of the New Jersey Licensed Land Surveyor] Statements as follows: "To show conditions as of (date)"; this statement must appear in the Title Block;

12. [A space for the director's approval stamp] The certification statement and seal of the New Jersey Licensed Land Surveyor must be shown on the mylar;

13. The following statement shall be shown on the Key Sheet: [A statement similar to the following:] "The areas, boundaries and dimensions shown on this tax map are derived from ground surveys, aerial surveys, and recorded plans, maps, deeds, wills, and are to be used for assessment purposes only";

14. [Revision Block (See Standards Pages 53 and 54)] Ample space must be provided for the use of a 3''X 4'' Director's approval stamp;

(b) One or more Key Sheets may be used to properly show the required data.

(c) The Key Sheet must [shall] be drawn to a scale that shows the proper relationship of [topographic] features such as roads, railroads, streams, etc.

(d) When a new tax map supersedes an existing tax map, a note must [shall] be placed on the Key Sheet or Key Sheets as follows: "This tax map supersedes the tax map approved (date)." This information is obtainable from the Property Administration, Tax Map Inspection/Railroad Assessment [Engineering] Section.

#### 18:23A-1.7 Detail sheets

(a) Detail sheets of a tax map shall be laid out as systematically as possible to make the tax map easy to understand. Streets, roads, highways, streams and railroads, etc. should be used as sheet limits unless it is impractical to do so [The grid system shall not be used to detail a tax map].

(b) The grid system shall not be used to detail a tax map. [A true meridian shall be drawn on each detail sheet.]

(c) A true meridian shall be drawn on each detail sheet.

(d) Tax map sheets must align with each other when laid out. Sheet matching will be checked for formal approval.

(e) Ample space must be provided for the use of a 3''x 4'' Director's Approval Stamp.

#### 18:23A-1.8 Sheet numbers

(a) The sheets of a tax map shall be numbered consecutively, and the sheet number shall be placed in the upper and lower right-hand corners, outside of the borderline. A supplemental tax map sheet shall bear the original sheet number with a number added as a subscript. For example: If an original sheet numbered "9" is subdivided or a supplemental sheet is needed they would become 9, 9.01, 9.02, etc. (See Standards, Pages [56] \_\_ and [57] \_\_).

(b) Along the inside of each borderline shall be marked the number of each adjoining detail sheet. (See Standards, Page [55] \_\_).

## 18:23A-1.9 Block numbers

(a) All blocks in the municipality shall be assigned block numbers set forth in numerical sequence commencing with the number "1".

[(b) Care should be used in connection with the assignment of block numbers since "Electronic Data Processing" is being used on a county-wide basis to record reassessment information for each individual municipality.]

(b) Block numbers shown on the tax map must correspond with the block numbers on the assessor's current tax list.

1. The division of an old block number will [may] be shown by using the decimal system in this manner--1.01, 1.02, etc.; No alpha-numeric block numbers will be permitted.

Example (1):

Old [B]block [N]number 100 is split by a freeway into four blocks, yet the identity of old [B]block 100 must be retained. [Then] The new [B]block numbers would [must] be designated as [B]block [N]number 100.01, 100.02, 100.03, and 100.04.

2. There is another system of block numbering which identifies the sheet number as well as the block number.

Example (2):

Sheet 1 [being the first sheet] would have the blocks numbered 101, 102, etc. Sheet 2 would [then be the second sheet] have[ing] blocks numbered 201, 202, etc. [It would be then possible to have at least 99 block numbers allocated to each tax map sheet, a situation not often encountered.]

(c) Each block shall be bounded by streets, highways, rivers and prominent streams, which are considered natural block limits [but it shall be permissible under special conditions to use]. [a] Artificial block limits shall be [provided they are clearly] shown by heavy solid lines and marked "Block Limit" or "B.L.". (See Standards, Page \_\_\_\_)

1. Artificial block limits may be established along a property line or lines;

2. Artificial block limit lines must be the same weight as Natural Block Limit Lines.

3 [2]. In no case shall any block be so extended that it will include lands on both sides of any street, highway, prominent stream, [or] another block, or any alley exceeding 12 feet in width.

4 [3]. Where right-of-ways of public utilities or railroads are assigned a block number to apply to their entire length, no other block shall be so extended that it will include lands on both sides of said right-of-ways or railroads (See N.J.A.C. 18:23A-1.16 and Standards, Pages [64] \_\_\_\_, [65] \_\_\_\_, [66] \_\_\_\_ and [88] \_\_\_\_).

(d) Block numbers shall be made prominent and distinctive, [and] placed near the center of each block and shown only once.

(e) There shall be no duplication of a block number within a municipality.

(f) Block numbers used on filed maps which are located within the municipality may be shown, but must [shall] be distinct in appearance and less conspicuous than the block number to be used on the tax map. These filed map block numbers must [shall] not be shown on the Key Sheet or Sheets (See Standards, Page [62] \_\_\_\_).



(g) If blocks as shown on an original tax map are later subdivided, each subdivision must [shall] bear the original block number with a number added as a subscript. For instance: If an original block number 16 is later subdivided into three blocks, they would become block numbers 16.01, 16.02 and 16.03. Again, if the block 16.01 is further subdivided into several new blocks, they would become [16.01,] 16.04, 16.05, etc., that is, one area retaining a number of the area that was subdivided and other areas would take the next consecutive number of the block with prefix number 16 (See Standards, Page [58] \_\_\_\_).

(h) Block numbers can [shall] be assigned to high-rise [over three floors] condominiums (over three floors) (See Standards, Page [78] \_\_\_\_).

(i) No alpha-numeric block numbers will be allowed.

#### 18:23A-1.10 Lot numbers

(a) Lot numbers must [shall] be assigned to every lot in the municipality including lots along the boundary lines, which may be assessed by an adjoining municipality, and "exempted" property except areas occupied by roads, streets, highways, and tidal waters outside of riparian grants. [N.J.S.A. 40:146-27;] (See Standards, Pages [63] \_\_\_\_ and [64] \_\_\_\_).

(b) Lot numbers must [shall] be consecutive in each block, commencing with the number "1". In those areas covered by a filed development the lot numbers from such filed maps may be adopted for use on the tax map, provided this method does not produce any duplication of lot numbers within any block.

(c) Lot numbers must [shall] be shown in smaller and lighter figures and be [than those used for block numbers and] easily distinguishable [there] from block numbers.

(d) Lot numbers must [shall] be placed on the lots in a consistent format [systematic manner].

(e) [Filed map lot numbers may be shown on the tax map, but shall be distinct] If used, development lot numbers and historic lot numbers must be lighter in appearance and less noticeable [conspicuous] than the current lot numbers used on the tax map. Development lot numbers must be illustrated in the Legend on the Key Sheet. (See Standards, Page [62] \_\_\_\_).

(f) Where adjacent lots on a filed map are combined into one holding for the purpose of assessment, the lots may be shown on the tax map either as one lot or several lots, depending on the circumstances and preferences of the local officials. However, the method adopted should be used throughout the entire tax map (See Standards, Page [62] \_\_\_\_).

(g) If lots as shown on an original tax map are later subdivided, each subdivision shall generally bear the original lot number with a number added as a subscript. For example: If an original lot numbered 3 is subdivided into two lots, they would become lot numbers 3.01 and 3.02. Any later subdivision of former lot 3 would take the next consecutive numbers 3.03, 3.04, etc. (See Standards, Page [59] \_\_\_\_).

(h) If a lot or any portion of a lot is completely detailed on one detail sheet, the lot must [shall] not be detailed on any adjoining detail sheet or sheets.

(i) When applicable, lot numbers must [shall] be assigned to areas on which mobile homes are situated, and the designated lot numbers should be part of the numbers previously assigned to the lot on which the individual mobile homes are located. For example: The mobile homes referred to as No. 1, No. 2, No. 3, etc., within the mobile home park area listed as Lot 1 on the tax map, should be listed as being situated on Lots 1.01, 1.02, 1.03, etc. Detailing of the individual mobile home sites is permissible. The approximate location of the mobile home sites or lots should be indicated by a thin dashed line on the tax map (See Standards, Page [83] \_\_\_\_).

#### 18:23A-1.11 Block and property lines

(a) Property lines of lots on a tax map must [shall] be shown by a solid line only [somewhat], lighter and thinner than that used for streets, roads, and artificial block limits. (See N.J.A.C. 18:23A-1.9(c)).

(b) [Property lines along streets] When a waterline (i.e. rivers, lakes, bays[,] and [any] other bodies of water) [should be clearly] are used as a property line, they must be shown with a solid line and labeled “P/L”.

(c) [Property lines of lots from filed maps, when they do not coincide with the property lines of the tax map lots, shall be shown by a thin dashed line.] If used, development lot lines and historic lot lines must be shown with lighter dashed lines than the current lot line. (See Standards, Page [62] \_\_\_\_).

(d) Solid lines are to be used for property limits only.

## 18:23A-1.12 Boundary lines of municipalities

(a) Boundary lines of the municipality shall be determined either by running traverse lines in the field or from other reliable sources.

1. If traverses are run, they shall be closed and the computations may be requested by the Property Administration, Tax Map Inspection/Railroad Assessment [Engineering] Section for review.

2. Reliable sources may be defined as recent tax maps of the adjoining municipalities, old maps and description of the municipality, known monuments and land marks in the boundary line itself and [agreement between local authorities] determination by appointed commissioners as to the location of any disputed lines pursuant to [(See] N.J.S.A. 40A: [43-67, 70 and 71, Chapter 37, Laws of 1953] 13-1 et seq[)].

[3. A description of the boundary lines of the municipality shall be furnished to this Branch when the tax map is submitted for review.]

(b) Boundary lines of the municipality must [shall] be shown by a very prominent, heavy dash and double dotted line (See Standards, Page [37] \_\_\_\_).

(c) Along each portion of the boundary line of the municipality must [shall] be shown the name and limit of each adjacent municipality and county, both on the Key Sheet or Sheets and on the Detail Sheets.

(d) Tax maps must show a special assessment line for properties (lots) assessed on both sides of the municipal boundary. When assessment of a lot extends beyond the municipal

boundary line in either direction, an assessment line shall be shown. These lines should be pointing to the assessing municipality. (See Standards, Pages [51] \_\_ and [64] \_\_)

(e) Any lot with a partial lease must have the leased areas indicated with dashed lines (including dimensions). If areas are larger than one acre, the acreages must be shown (See Standards, Page \_\_).

#### 18:23A-1.13 Boundaries of special taxing districts

Boundaries of special districts for which a separate tax is assessed, such as hazardous waste sites, garbage, fire and lighting districts, etc., must [shall] be shown on both the Key Sheet or Sheets and on those Detail Sheets affected, by conspicuous dashed lines, with the name or other designation of such district prominently shown along said boundary line.

#### 18:23A-1.14 Dimensions and area of lots

(a) (No change.)

(b) (No change.)

(c) A scaled distance may be used where the deed distance is unknown and cannot be determined at a reasonable cost.

1. In the case where scaled distances are used, the indication (S) must [shall] be used after the dimension, [ . i.e. thus] e.g. 1505'(S). Distances determined by scaling should be rounded off to the nearest foot.

2. Where the deed distance is in conflict with the surveyed or scaled distance, the indication (D) must [may] be shown after the deed dimension, [ . i.e. thus] e.g. 1666.26'(D).

3. All dimensions (not in conflict with surveyed or scaled distance) will [shall] indicate deed dimensions. No abbreviation or rounding of deed dimensions is permitted. Dimensions will [shall] be given in feet and hundredths of a foot, where possible. However, where deed dimensions indicate a distance to the center of a road, the calculated distance to the side line of the road or both, the centerline and the sideline distances [will] **MUST** be shown on the tax map. Frontage dimensions [will] **MUST** be shown along side line of the road.

(d) The area of each lot over one acre shall be given in acres and hundredths of an acre (decimal form) where possible. Lots with areas of under one acre may show such acreage or square foot area if required.

(e) Deed areas may be used where substantially correct. Where the deed area is incorrect, the surveyed area should be shown, but the deed area may also be shown for comparative purposes. Example: 1600.60 Ac  $\pm$  (S). 1490.10 Ac  $\pm$  (D). It is necessary to deduct road areas from the deed area to obtain actual assessment areas.

(f) Even though several lots in different blocks are covered by one deed, the area of each lot shall be shown separately (See Standards, Page [60] \_\_\_\_).

(g) Where a lot extends across a Detail Sheet border but does not go beyond the limit of the sheet, the entire lot shall be shown on that Detail Sheet. Remove borderline where lot extends beyond.

(h) Where a lot must be shown in part on two or more Detail Sheets, the word "Total" (or "T") must be added to the acreage and dimensions to indicate that the acreage and dimensions shown include also that portion of the lot shown on other Detail Sheets (See Standards, Page [55] \_\_\_\_).

(i) Overlapping lot lines and dimensions must [shall] be shown in accordance with descriptions appearing in the last deed of record for each parcel. All lines in an overlap area are to be dashed. (See Standards, Pages [84] \_\_\_\_ and [85] \_\_\_\_). In addition, a reference note locating the overlap by block and lot numbers is required.

(j) All gores require a lot number.

(k) [j] Any lot with a partial lease must [shall] have the leased areas indicated with dashed lines (including dimensions). If areas are larger than one acre, the acreage must be shown (See Standards, Pages [51] \_\_\_\_ and [87] \_\_\_\_).

#### 18:23A-1.15 Streets, roads, highways

(a) All dedicated streets, roads and highways must [shall] be shown by a solid line, considerably heavier than the lines used to show lot lines (See Standards, Page [51] \_\_\_\_).

(b) The proper and correct names of all streets, roads and highways must [shall] be shown on Key Sheets and Detail Sheets.

(c) The widths of all streets, roads, alleys and highways when known or determinable must [shall] be shown on the Detail Sheets.

(d) Private and vacated streets must [shall] be shown as lots with [a] separate lot numbers or shall be shown with dashed lines. (See Standards, Pages [51] \_\_, [61] \_\_, [76] \_\_ and [86] \_\_).

#### 18:23A-1.16 Rights-of-way and easements

(a) The rights-of-way and easements of all public utilities must [shall] be shown with their widths and types (that is, private, sewer utility, etc.) set forth on the affected Detail Sheets. If the width is unknown, a scaled dimension should be used.

(b) If the rights-of-way are owned in fee and are, therefore, assessable, they may be detailed in one of the following methods:

1. A right-of-way may be assigned a block number to apply to the entire length of such right-of-way in the municipality, assigning consecutive lot numbers to portions limited by roads, streets, etc., in which case the right of way must [shall] be shown with a heavy solid block limit line (See Standards, Page [65] \_\_\_\_).

2. Each portion of a right-of-way limited by roads, streets, etc., may be assigned a lot number applicable to the block in which it is located, in which case the right-of-way must [shall] be shown with the regular type lot lines (See Standards, Page [65] \_\_\_\_).



3. Each portion of a right-of-way limited by roads, streets, etc. may be assigned a separate block number in which case the right-of-way must [shall] be shown with a heavy solid block limit line (See Standards, Page [64] \_\_\_\_).

(c) If a right-of-way is not owned in fee, being an easement only, it must [shall] be shown with a very short, thin-dashed line and must [shall] not be assigned a lot number. The area included within the easement must [shall] be included as part of the lot through which it runs (See Standards, Page [89] \_\_\_\_).

(d) The name of the owner or user of all rights-of-way of easements must [shall] be shown, such as Public Utility, Sewerage Authority, etc.

#### 18:23A-1.17 Railroads

(a) Tax maps must show all railroads with their correct names and locations as shown on railroad valuation right-of-way maps of the Property Administration, Tax Map Inspection/ Railroad Assessment [Engineering] Section.

(b) The railroad property as assessed by the State will be shown in its three categories: namely Class I (Main Stem), Class II (Second Class) and Class III (Passenger Use) (See Standards, Page [66] \_\_\_\_).

(c) Railroad property may be shown in the same manner as outlined under N.J.A.C. 18:23A-1.16(b)2; See Standards, Pages [64] \_\_\_\_\_ and [65] \_\_\_\_\_. However, the method adopted shall be used throughout the entire tax map.

(d) Prints of the railroad lands as assessed by the State of New Jersey are available upon request [may be obtained, upon application, at a minimal cost] from the Property Administration, Tax Map Inspection/Railroad Assessment [Engineering] Section.

#### 18:23A-1.18 Rivers, streams, riparian grants

(a) Tax maps shall show all rivers and streams with their proper names on the Key Sheet or Sheets and on the respective Detail Sheets.

(b) Dashed and triple dotted lines must [shall] be used to show rivers, streams and similar bodies of water (See Standards, Page [67] \_\_\_\_).

(c) A single solid line must [shall] be used to indicate a body of water [small stream] that is also a property limit [line], provided it is marked "P/L" (See Standards, Pages [68] \_\_\_\_ and [69] \_\_\_\_).

(d) On navigable and tidal waters, dimensions will indicate distances to the extent of ownership only (See Standards, Page [62] \_\_\_\_).

(e) Riparian grants, leases, and licenses must [shall] be indicated with a solid line and assigned lot numbers (See [Advice,] Memorandum dated April 21, 1988, from Deputy Attorney General Harry Haushalter to Ivan Hafkowitz, Chief, Engineering Section, Division of Taxation, Standards, Page [21] \_\_\_\_).

Example: Where a property owner also has a riparian grant, lease or license, the grant, lease or license must be shown as a lot and assigned a subscript number to the present lot number (See Standards, Page \_\_\_\_). Parcels detailed from "Claims Maps" adopted by the Tidelands Resource Council must [shall] indicate such information. A note must [shall] be placed on the tax map sheet showing name, number and date of a claims map (A useful explanation concerning the manner of reflecting a Riparian interest on a tax map may be found on page 21 of an Attorney General Opinion dated April 21, 1988, and on page [70] \_\_\_\_ of the Standards. The A.G. Opinion may be obtained from the Tax Map Inspection/Railroad Assessment [Engineering] Section of Property Administration).

18:23A-1.19 Marshes, timberlands, mines, and other features having material influence on land values

(a) If required by the municipality and subject to the prior approval of the Tax Map Inspection/Railroad Assessment Section of Property Administration, the tax map may show with a light dotted line the outlines of features that may have a material influence on land values, such as marshes, timberlands, active mines, quarries, clay pits and agricultural or farm lands.

[1. If the above features tend to distort the format of the tax map in any way, they should not be used.]

[2. Such indications may be added to tax map tracings in pencil after its approval by this Section, provided the local authorities so desire.]

#### 18:23A-1.20 Exempted lands

(a) All lots actually exempted from taxation must [shall] be marked with the word "exempted" and numbered sequentially in accordance with the appropriate lot and block numbers.

(b) Every parcel designated "Exempted" must indicate [shall conform with] the [following data:] reason for exemption (ex. Disabled veteran, school, church, municipal ownership).

[1. Reason for exemption (ex. Disabled veteran, school, church, municipal ownership);

2. Name of exempt owner]

(c) Any lot with a partial exemption must [shall] have the exempted limits indicated with dashed lines (including dimensions). If partially exempted areas are larger than one acre, the acreage must be shown along with the dimensions (See Standards, Page [88] \_\_\_\_).

#### 18:23A-1.21 Titles

(a) All tax map sheets must [shall] contain in the lower right-hand corner and within the borderlines, a title giving the name of the municipality, name of county, date of making, scale of the individual sheet, and the name and address of the New Jersey Licensed Land Surveyor who made the tax map (See Standards, Page [53] \_\_\_\_).

(b) Location of the title other than as described in (a) above will be permitted if a reasonable explanation is indicated and approval granted the Tax Map Inspection/Railroad Assessment Section, Division of Taxation.

(c) The “To show conditions as of (date)” statement must be shown. This date should match the latest date in the revision block.

#### 18:23A-1.22 Names of property owners

(a) The names of owners of acreage lots in rural townships may be shown on the mylars [tracings] in pencil if the local authorities so desire.

(b) Where the transfer of property is active and changes in ownership are frequent, the names of owners should be omitted.

#### 18:23A-1.23 Surveys

(a) Where required on surveyed tax maps in locating "control points" for aerial photographs, surveys can be made with any degree of accuracy desired by the local authorities, but errors shall not exceed the following limits:

1. Measuring in city and suburban areas, error not to exceed 0.1 feet in 1,000 feet;
2. Measuring in rural districts, flat country, error not to exceed 0.5 feet in 1,000 feet;
3. Measuring in rural districts, rough and hill country, error not to exceed 1.0 feet in 1,000 feet.

#### 18:23A-1.24 Supplementary field surveys

Supplementary field surveys shall be made where property lines cannot be determined from deed descriptions or other available suitable information to ensure the proper location and size of all lots shown on the tax map.

#### 18:23A-1.25 Review procedures employed by Property Administration

(a) The Property Administration, Tax Map Inspection/ Railroad Assessment [Engineering] Section, will review and note corrections to be made by the tax map maker.

(b) Corrections to be made on the tax map will be listed on a correction sheet or sheets provided and will be shown on marked-up prints of the map[, when [if] prints are provided by the tax map maker.

(c) The Tax Map Inspection/Railroad Assessment [Engineering] Section reserves the right to ask for corrections in compliance with requirements of these rules during any period or periods of the reviewing procedure involved in the preparation of any tax map.

(d) [After the map has been corrected] When the map is inspected for formal certification and found to be in compliance with this chapter of the , the mylars [tracings] will be given a serial number and certification stamp[ed as an approved tax map].

(e) For the purpose of this Section's review procedure, the individual tax map sheets should not be fastened together[, or bound in any manner or printed on both sides.

#### 18:23A-1.26 Outline maps

(a) "Outline maps" are ordinarily only a temporary expedient; their use is permitted only in townships, and only after permission is obtained from the Director, Division of Taxation (See N.J.S.A. 54:1.15(3)).

(b) The provisions of the rules for other types of tax maps are to apply to "outline maps".

#### 18:23A-1.27 Maintenance of tax maps

(a) The Director, Division of Taxation, has full control over the preparation, maintenance and revision of all tax maps however prepared (see N.J.S.A. 54:1-15(d)).

(b) An approved tax map must [should] be maintained and revised as specified in this section [to provide for its maximum and best use by the local assessor].

(c) Current maintenance and revision of tax maps must [shall] be achieved by reviewing the map whenever any land transfer occurs. A revision block must [shall] be set forth on a key map indicating the following:

1. Date, name, and license number of New Jersey Licensed Land Surveyor who made revisions (not the name of firm or company) and date of last revision;
2. The dates will indicate when last revisions were made on the tax map;
3. If [d]Detail [s]Sheets show revision blocks, the information will indicate the last revision on that sheet only in the same manner as on the key map. This office recommends revision blocks on Detail Sheets.

(d) The Formal Opinion 1959--No. 6 by the Attorney General of the State of New Jersey required New Jersey Licensed Land Surveyors to seal and to certify all tax maps made and filed in this State. Therefore [thus], the maintainer of a tax map must [shall] also be a New Jersey Licensed Land Surveyor.

(e) If any sheet [tracing] of a tax map has been completely revised due to new roads, land developments or other improvements, it should be re-checked and re-stamped by the[is] Tax Map Inspection/Railroad Assessment Section of the Division's of Taxation. A similar procedure should follow with any newly created tax map sheets.

(f) Any tax map, previously approved and later revised and re-submitted for re-approval, must [shall] conform to the latest tax map [as far as lot, block and sheet numbering system is concerned and all lot and block required details].

(g) In cases of renumbering blocks and lots, a map size sheet may be attached to the tax map for a cross reference list.

(h) On or before January 10<sup>th</sup> of each year, every [The] municipal tax assessor must file with the County Board of Taxation, [of every taxing district shall, on or before January 10, of each year, file with the county board of taxation] a duplicate copy of a municipal tax map which conforms to the block and lot designations reflected on the current year's tax list [submitted by the assessor to the county board of taxation on or before January 10 of the tax year]. Each municipality must [shall] provide for the preparation of yearly revisions of the tax map. The



municipal tax assessor will [shall] be responsible for providing the municipality's New Jersey Licensed Land Surveyor with deeds and/or subdivision maps necessary for the revision.

However, if any year in which no revisions were required to be made to a municipal tax map, the [c]County [b]Board of [t]Taxation may, upon proper notification by the tax assessor of that municipality, waive the requirement of filing a duplicate copy of the tax map with the [b]Board for that year.

#### 18:23A-1.28 Condominiums

(a) Lot numbers shall be assigned to all lots having condominiums. Separate condominium units shall be shown as indicated in the filed "Master Deed". Lot acreages shown on such lots will indicate "Total" (area included) or "Common Element" (area not included) under condominium units.

1. Detailing condominium units shall be performed as follows:

i. Assign lot numbers [(unit numbers)] to all individually assessed condominium units; if more than one lot number is shown to a unit area, then either an indication of floor levels or lot lines between the numbers to indicate front-to-back or side-to-side units must be shown (See Standards, Pages \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_);

ii. [Indicate total acreage of an area known as common elements (See (a) above and Standards, Pages 74 through 82)] Condominiums and Townhouses can be detailed on a sub-sheet. The footprint of the building must be shown on the Detail Sheet with dashed lines (See Standards, Page \_\_\_\_\_);

iii. Dashed lines shall be used to show all private streets, courts, parking areas, swimming pools, etc.;

iv. [The use of a] Alphabetical designations shall not be used in reference to numerical designations to define lots. However, unit types or models [may be assigned alphabetical designation, i.e., a, b, c, d,] can be labeled as A, B, C, D, etc., but shall be inset on a map in lighter print than used for lot numbers (See Standards, Pages [80] \_\_\_\_ & [81] \_\_\_\_);

v. Show legend on detail sheet which will contain every detail of the condominium models indicating size and dimensions (See Standards, [p] Pages [80] \_\_\_\_, [81] \_\_\_\_[,] and [82] \_\_\_\_\_). When using qualifying numbers, the block number, lot number, qualifying number, unifying number if needed, and square footage, must all be shown;

vi. Where unattached car garages are detailed and the condominium units numbers are 30, 31, 32, the respective garage numbers shall be 30.01, 31.01, and 32.01 or assign next consecutive unit numbers (See Standards, Pages [80] \_\_\_\_ and [81] \_\_\_\_).

vii. Qualifying numbers can be used. However, alphanumeric combinations cannot be used, i.e., COA, COA-1, CO1-A. Qualifiers that can be used are CO1, COO1, COO2, etc. (See Standards, Page \_\_\_\_\_).

#### 18:23A-1.29 Flood hazards

(a) Where applicable, the tax map must [shall] show boundaries of flood hazard areas with dashed lines, as indicated on New Jersey Department of Environmental Protection Division of Water Resources Maps (New Jersey Flood Hazard).

(b) Additional information, such as acreage and/or dimensions should indicate flood hazard limits (See Standards, Pages [71] \_\_\_\_ and [72] \_\_\_\_).

#### 18:23A-1.30 Miscellaneous assessments

Where applicable the tax map must [shall] indicate areas of coastal wetlands, encroachments, solar rights, etc., in the same manner as indicated for flood hazard areas with dashed lines (See Standards, Pages [71] \_\_\_\_ and [72] \_\_\_\_).

#### 18:23A-1.31 Air rights

(a) When subject to assessment and taxation, air rights must be shown on tax maps in accordance with the following:

1. The area included in the air rights should be bounded [circumscribed] by dashed lines and inscribed with the words "Air Rights".

2. The lot number of the parcel subject to air rights shall also be the number assigned to the air rights with a decimal added commencing with "01".

Example: Lot 15 is subject to air rights in favor of an independently owned parking lot atop a building. The parking lot will appear as lot 15.01 (See Standards, Page [73] \_\_\_\_).

3. The elevation above ground to be shown when available (See Standards, Page [73] \_\_\_\_).